

House Bill 1317

By: Representatives Carter of the 159<sup>th</sup>, Stephens of the 164<sup>th</sup>, May of the 111<sup>th</sup>, Casas of the 103<sup>rd</sup>, Bordeaux of the 162<sup>nd</sup>, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the excise tax on the furnishing for value to the public of any rooms, lodgings, or accommodations, so as to change certain provisions regarding the levy and collection of such tax; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the excise tax on the furnishing for value to the public of any rooms, lodgings, or accommodations, is amended by striking paragraph (3.2) of subsection (a) and inserting in its place a new paragraph (3.2) to read as follows:

"(3.2) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a trade and convention center facility is substantially funded by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended, which tax was levied prior to January 1, 1994, and is substantially funded by a state grant or grants authorized on or before January 1, 1996, may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.2)) an amount equal to 33 1/3 percent of the total taxes collected at the rate of 6 percent for the purpose of promoting tourism, conventions, and trade shows and for the construction, installation, maintenance, and operation of exit ramp or street lighting under a contract with a private sector nonprofit organization as defined in subparagraph (A) of paragraph (8) of this subsection. In addition to the amounts required to be expended above, a county or municipality levying a tax pursuant to this paragraph shall further expend (in each fiscal year during

which the tax is collected under this paragraph (3.2)) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of either marketing or operating trade and convention facilities. Marketing and operating expenditures may include a preopening marketing program for such a facility and an escrow account accrued prior to opening such facility to cover operating expenses to be incurred after the opening of such a facility. In the event such facility is not constructed, collected funds may be used for any lawful purpose relating to tourism by the county or municipality levying a tax pursuant to this paragraph."

## SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

### SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.